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ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/24/07

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INDEPENDENT AUDITOR'S REPORT

The Honorable Earl Taylor
St. Landry Parish District Attorney
Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities of the St. Landry Parish District Attorney, as of and for the year ended December 31, 2006 which collectively comprise the basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the St. Landry Parish District Attorney for the year ended December 31, 2006 and the respective changes in financial position, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 15, 2007, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be read in conjunction with this report in considering the results of our audit.

The St. Landry Parish District Attorney has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the St. Landry Parish District Attorney's

The Honorable Earl Taylor
St. Landry Parish District Attorney

basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non Profit Organizations, and is also not a required part of the basic financial statements of the St. Landry Parish District Attorney. The other supplementary information on pages 32-53 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the St. Landry Parish District Attorney. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Vige, Tujague & Noël

Vige, Tujague & Noël
June 15, 2007

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF NET ASSETS
DECEMBER 31, 2006

<u>ASSETS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Cash	\$ 116,581
Investments	204,047
Due from other governmental units	298,064
Accrued interest receivable	1,314
Auto security deposit	625
Utility deposits	110
Capital assets, net	<u>2,326,350</u>
<u>Total assets</u>	<u>\$2,947,091</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 114,123
Due to Agency Fund	309
LACE payroll payable	49,481
LACE fuel payable	6,857
LACE medicare payable	613
Short-term loan payable	50,000
Non-current liabilities	
Due within one year	
Capital leases payable	3,552
Due in more than one year	
Capital leases payable	<u>1,036</u>
<u>Total liabilities</u>	<u>225,971</u>
 <u>NET ASSETS</u>	
Invested in capital assets, net of related debt	2,321,762
Restricted for grants	18,968
Unrestricted	<u>380,390</u>
<u>Total net assets</u>	<u>\$2,721,120</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
DECEMBER 31, 2006

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenues and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Change in Net</u>
			<u>Contributions</u>	<u>Assets</u>
				<u>Governmental</u>
				<u>Activities</u>
<u>Governmental Activities</u>				
Judicial system	\$2,891,983	\$777,899	\$1,866,193	\$ (247,891)
<u>Total governmental activities</u>	<u>\$2,891,983</u>	<u>\$777,899</u>	<u>\$1,866,193</u>	<u>(247,891)</u>
General Revenues				
Interest and investment earnings				9,891
Sale of capital assets				(12,780)
Miscellaneous				54,705
<u>Total general revenues</u>				<u>51,816</u>
Change in net assets				(196,075)
Net assets - January 1, 2006				<u>2,917,195</u>
Net assets - December 31, 2006				<u>\$2,721,120</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2006

		<u>SPECIAL REVENUE FUNDS</u>		<u>TOTAL</u>
	<u>GENERAL</u>	<u>IV-D</u>	<u>OTHER</u> <u>GOVERNMENTAL</u>	<u>GOVERNMENTAL</u> <u>FUNDS</u>
<u>ASSETS</u>				
Cash	\$111,783	\$ 3,845	\$ 953	\$116,581
Investments	204,047	-	-	204,047
Due from other funds	57,239	-	-	57,239
Due from other governmental units	223,264	69,766	5,034	298,064
Accrued interest receivable	132	-	-	132
Auto security deposit	625	-	-	625
Utility deposits	110	-	-	110
<u>Total assets</u>	<u>\$597,200</u>	<u>\$73,611</u>	<u>\$5,987</u>	<u>\$676,798</u>
<u>LIABILITIES</u>				
Accounts payable and accrued expenses	\$110,846	\$ 3,277	\$ -	\$114,123
Short-term loan payable	50,000	-	-	50,000
Due to other funds	309	51,366	5,873	57,548
LACE payroll payable	49,481	-	-	49,481
LACE fuel payable	6,857	-	-	6,857
LACE medicare payable	613	-	-	613
<u>Total liabilities</u>	<u>218,106</u>	<u>54,643</u>	<u>5,873</u>	<u>278,622</u>
<u>FUND BALANCES</u>				
Reserved for grants	-	18,968	-	18,968
Unreserved, undesignated	379,094	-	114	379,208
<u>Total fund balances</u>	<u>379,094</u>	<u>18,968</u>	<u>114</u>	<u>398,176</u>
<u>Total liabilities</u> <u>and fund balances</u>	<u>\$597,200</u>	<u>\$73,611</u>	<u>\$5,987</u>	<u>\$676,798</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2006

Total fund balances for governmental funds at December 31, 2006		\$ 398,176
Cost of capital assets at December 31, 2006	\$2,923,417	
Less: Accumulated depreciation as of December 31, 2006	<u>(597,067)</u>	2,326,350
Long-term liabilities at December 31, 2006		
Capital leases payable		(4,588)
Additional accrued interest receivable on accrual basis		<u>1,182</u>
Net assets at December 31, 2006		<u>\$2,721,120</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

		<u>SPECIAL REVENUE FUNDS</u>		<u>TOTAL</u>
	<u>GENERAL</u>	<u>IV-D</u>	<u>OTHER</u>	<u>GOVERNMENTAL</u>
			<u>GOVERNMENTAL</u>	<u>FUNDS</u>
<u>REVENUES</u>				
Commissions on fines and bond forfeitures	\$ 777,899	\$ -	\$ -	\$ 777,899
Intergovernmental				
Parish Government				
reimbursements	210,408	-	-	210,408
Criminal Court Fund	121,194	-	-	121,194
Reimbursement of Parish Government allocation	252,060	-	-	252,060
Share of Racino income	122,154	-	-	122,154
Sheriff's and City Court's reimbursements	167,760	-	-	167,760
Federal grants	202,168	506,613	82,884	791,665
State grants	200,952	-	-	200,952
Miscellaneous				
Drug seizure income	26,778	-	-	26,778
Interest earned	9,766	89	36	9,891
Rental income	19,447	-	-	19,447
Donations	5,000	-	-	5,000
Other	1,523	775	-	2,298
<u>Total revenues</u>	<u>2,117,109</u>	<u>507,477</u>	<u>82,920</u>	<u>2,707,506</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services	1,410,842	411,350	68,303	1,890,495
Supplies and materials	101,321	26,501	7,393	135,215
Repairs and maintenance	50,066	2,809	-	52,875
Other services and charges	411,595	64,760	22,314	498,669
Payments to other governmental entities	198,795	-	-	198,795
Debt service	2,462	1,776	-	4,238
Capital outlay	22,281	-	-	22,281
<u>Total expenditures</u>	<u>2,197,362</u>	<u>507,196</u>	<u>98,010</u>	<u>2,802,568</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(80,253)</u>	<u>281</u>	<u>(15,090)</u>	<u>(95,062)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	15,090	15,090
Operating transfers out	(15,090)	-	-	(15,090)
Gain on sale of fixed asset	300	-	-	300
<u>Total other financing sources (uses)</u>	<u>(14,790)</u>	<u>-</u>	<u>15,090</u>	<u>300</u>

Continued on next page.

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (CONTINUED)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUNDS</u> <u>IV-D</u>	<u>OTHER</u> <u>GOVERNMENTAL</u>	<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
<u>NET CHANGE IN FUND BALANCES</u>	\$(95,043)	\$ 281	\$ -	\$(94,762)
<u>FUND BALANCES, beginning of year</u>	<u>474,137</u>	<u>18,687</u>	<u>114</u>	<u>492,938</u>
<u>FUND BALANCES, end of year</u>	<u>\$379,094</u>	<u>\$18,968</u>	<u>\$114</u>	<u>\$398,176</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2006

Total net change in fund balances for the year ended December 31, 2006 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (94,762)
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 22,281	
Depreciation expense for year ended December 31, 2006	(115,934)	(93,653)
Loss on capital asset disposals		(13,080)
Additional accrued interest receivable on accrual basis		1,182
Capital lease payments considered as an expenditure on Statement of Revenues, Expenditures and Changes in Fund Balances		<u>4,238</u>
<u>Total change in net assets for the year ended December 31, 2006 per Statement of Activities</u>		\$ <u>(196,075)</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUND
DECEMBER 31, 2006

ASSETS

Cash	\$6,878
Due from other funds	<u>431</u>
<u>Total assets</u>	<u>\$7,309</u>

LIABILITIES

Due to other funds	\$ 122
Due to others	<u>7,187</u>
<u>Total liabilities</u>	<u>\$7,309</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District Attorney of St. Landry Parish, as provided by Article VI of the Louisiana Constitution of 1974, is elected by the voters of the parish and serves a six year term. The District Attorney prosecutes criminals; provides legal assistance, counsel, and opinions; and enforces parent's obligation to provide support to their children.

The following is a summary of certain significant accounting policies and practices.

A. FINANCIAL REPORTING ENTITY

The St. Landry Parish District Attorney is an independently elected official and is legally separate from the St. Landry Parish Government. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish.

The financial reporting entity consists of (a) the primary government (Parish Government) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. FINANCIAL REPORTING ENTITY (Continued)

Based on the criteria described above, the St. Landry Parish District Attorney is not a component unit of the St. Landry Parish Government due to the following:

1. The District Attorney is an independently elected official.
2. The District Attorney is not fiscally dependent on the parish government.
3. The reporting entity's financial statements are not misleading.

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the St. Landry Parish District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, issued in June, 1999.

Government-wide Financial Statements (GWFS). The Statement of Net Assets and the Statement of Activities display information on all of the nonfiduciary activities of the St. Landry Parish District Attorney. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Fund Financial Statements. The St. Landry Parish District Attorney uses funds to report on its financial position and the results of its operations. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds

General Fund

The General Fund was established to comply with the requirements of Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. The general operating fund accounts for all financial resources of the District Attorney's office, except those required to be accounted for in other funds.

Special Revenue Funds

The Special Revenue Funds consist of the IV-D Fund, Mentor Fund, and the Access to Success Fund. The IV-D Fund accounts for grants from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Resources, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

The Mentor Fund accounts for a grant received from the State of Louisiana Office of Urban Affairs and Development to help defray expenses of a mentoring program in St. Landry Parish.

The Access to Success Fund accounts for grants from the United States Department of Health and Human Resources to help defray expenses of a licensed alcohol, tobacco, and other drugs (ATOD) prevention program. The Access to Success Fund provides mentoring to youth for the purpose of teaching life skills and encouraging positive life choices.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Fiduciary Fund

Agency Fund

The Agency Fund is used as a depository for collections of NSF checks, fees for substance abuse classes and general restitutions, etc. Disbursements from the Fund are made to merchants who received the NSF checks, various parish agencies, class coordinators and litigants in suits in the manner prescribed by law. The Agency Fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Assets and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, including grants, entitlements, and shared revenues, are recognized as soon as they are both measurable and available. Revenues are considered to be measurable when the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exception to this general rule is principal and interest on general long-term debt which is recognized when due.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. CAPITAL ASSETS (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	40 years
Building improvements	40 years
Furniture, fixtures, and office equipment	10-20 years
Law books	30 years
Vehicles	10 years

The St. Landry Parish District Attorney maintains a threshold level of \$300 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The St. Landry Parish District Attorney has no infrastructure asset expenditures.

No interest costs were incurred during construction.

E. BUDGETS AND BUDGETARY ACCOUNTING

As required by the Louisiana Revised Statutes 39:1303, the District Attorney adopted a budget for its General Fund and Special Revenue Funds. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption.

Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund and the Special Revenue Funds were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP). The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments.

F. CASH AND INVESTMENTS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit in state or national banks having their principal office in Louisiana or any other federally insured investment.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. CASH AND INVESTMENTS (Continued)

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

G. ACCUMULATED COMPENSATED ABSENCES

The District Attorney's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

H. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund, is not utilized by the District Attorney.

I. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net assets and displayed in three components:

1. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. The District Attorney's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

At December 31, 2006, the carrying amount of the District Attorney's deposits was \$327,506, and the bank balances were \$454,069. The bank balances were collateralized as follows:

<u>Institution</u>	<u>Bank Balance</u>	<u>Amount Insured by FDIC</u>	<u>Amount Collateralized by Securities held at 3rd Party Bank</u>
Interest-bearing			
St. Landry Bank	\$ 1,121	\$ 1,121	\$ -
Washington State Bank	63,225	63,225	-
American Bank	56,385	56,385	-
MidSouth National Bank	337	337	-
St. Landry Homestead	194,046	100,000	94,046
Tri-Parish Bank	13,124	13,124	-
State Bank	6,149	6,149	-
Teche Federal Savings	32,617	32,617	-
Hancock Bank	22,412	22,412	-
Noninterest-bearing			
St. Landry Bank	7,337	7,337	-
Washington State Bank	<u>57,316</u>	<u>57,316</u>	-
<u>Totals</u>	<u>\$454,069</u>	<u>\$360,023</u>	<u>\$94,046</u>

Pledged securities in Category 3 includes uninsured or unregistered investments which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statue 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2006 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Opelousas City Court	\$ 4,099	\$ -
Eunice City Court	1,338	-
St. Landry Parish Sheriff	122,430	-
Louisiana Commission on Law Enforcement Grant	61,627	-
Department of Public Safety	1,038	-
St. Landry Parish Government	19,562	-
Office of Youth Development	1,479	-
Office of Family Support	11,691	-
Office of Alcohol and Drug Abuse	-	69,766
Department of Social Services	-	5,034
<u>Totals</u>	<u>\$223,264</u>	<u>\$74,800</u>

NOTE 4 - DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at December 31, 2006 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$57,239	\$ 309
Special Revenue Funds		
IV-D	-	51,366
Mentor	-	1,135
Access to Success	-	4,738
Agency Fund	431	122
<u>Totals</u>	<u>\$57,670</u>	<u>\$57,670</u>

The amounts due from/to other funds are for short-term loans.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 5 - CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2006, for the St. Landry Parish District Attorney are as follows:

	<u>Balance</u> <u>1/1/06</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/06</u>
Governmental Activities				
Capital assets not being				
Depreciated:				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Other capital assets:				
Buildings	1,875,065	-	-	1,875,065
Building improvements	85,689	-	-	85,689
Furniture, fixtures				
and office	692,155	22,281	-	714,436
Law books	9,548	-	-	9,548
Vehicles	176,077	-	(37,398)	138,679
<u>Totals at historical</u>				
<u>cost</u>	<u>2,938,534</u>	<u>22,281</u>	<u>(37,398)</u>	<u>2,923,417</u>
Less accumulated				
depreciation				
Buildings	115,213	46,876	-	162,089
Building improvements	2,540	2,142	-	4,682
Furniture, fixtures				
and office	321,491	52,730	-	374,221
Law books	3,182	318	-	3,500
Vehicles	63,025	13,868	(24,318)	52,575
<u>Total accumulated</u>				
<u>depreciation</u>	<u>505,451</u>	<u>115,934</u>	<u>(24,318)</u>	<u>597,067</u>
Governmental Activities				
Capital assets, net	<u>\$2,433,083</u>	<u>\$ (93,653)</u>	<u>\$ (13,080)</u>	<u>\$2,326,350</u>

NOTE 6 - CHANGES IN LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

	<u>Balance</u> <u>at</u> <u>1/1/06</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>at</u> <u>12/31/06</u>
Pitney Bowes leases	\$8,826	\$ -	\$4,238	\$4,588
<u>Totals</u>	<u>\$8,826</u>	<u>\$ -</u>	<u>\$4,238</u>	<u>\$4,588</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 6 - CHANGES IN LONG-TERM DEBT (Continued)

Pitney Bowes Leases

On June 6, 2002, the District Attorney entered into a capital lease for a copier from Pitney Bowes at a total cost \$8,234. The lease is for a term of 48 months and monthly payments are \$172. The equipment reverts to the District Attorney once the final payment has been made.

On November 22, 2002, the District Attorney entered into a capital lease for a mail machine from Pitney Bowes for the Criminal Expense Fund at a total cost of \$9,324. The lease is for a term of 63 months and monthly payments are \$148. The equipment reverts to the District Attorney once the final payment has been made.

On November 22, 2002, the District Attorney entered into a capital lease for a mail machine from Pitney Bowes for IV-D at a total cost of \$9,324. The lease is for a term of 63 months and monthly payments are \$148. The equipment reverts to the District Attorney once the final payment has been made.

The following is a schedule of the future minimum lease payments under the capital leases at December 31, 2006:

2007	\$3,552
2008	<u>1,036</u>
<u>Total minimum lease payments</u>	<u>\$4,588</u>

NOTE 7 - SHORT-TERM DEBT

The District Attorney entered into a short-term loan on December 27, 2006 in the amount of \$50,000 from St. Landry Homestead Federal Savings Bank. This loan is due in full on February 19, 2007 with an annual percentage rate of 7.250%. The District Attorney made this loan to help cover operating expenses.

NOTE 8 - PENSION PLAN

The District Attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana and the Office of the District Attorney, are members of the Louisiana District Attorneys' Retirement System. If they qualify, all other employees of the District Attorney participate in the St. Landry Parish Government's retirement plan. The Louisiana District Attorneys' Retirement System is a multiple-employer, cost-sharing statewide public employee retirement system administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana District Attorneys' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys' Retirement System at 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143 or by calling 1-225-343-0171.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 8 - PENSION PLAN

Covered employees are required to contribute 7.0 percent of their salary to the plan. The employer was required to contribute 6% to the plan for the period of January 2006 to June 2006 and 3.5% for the period of July 2006 to December 2006.

The St. Landry Parish District Attorney's employee contributions for the years ended December 31, 2006, 2005, and 2004 were \$7,618, \$8,421, and \$8,246, respectively.

The St. Landry Parish District Attorney's employer contributions for the years ended December 31, 2006, 2005, and 2004 were \$7,051, \$5,857, and \$2,664, respectively.

NOTE 9 - LEASE COMMITMENTS

Commitments under operating lease arrangements for automobiles and office equipment provide for future minimum rental payments as follows:

2007	\$23,422
2008	17,468
2009	7,410
2010	4,209
2011	<u>1,752</u>
<u>Total</u>	<u>\$54,261</u>

Rental expenditures on operating leases incurred for the year ended December 31, 2006 were \$20,080 and \$2,735 for the General Fund and the IV-D Fund, respectively.

NOTE 10 - OTHER AGREEMENTS

Louisiana Revised Statute 16:6 mandates the Parish Government to pay from their General Fund, any expenses incurred by the parish District Attorney in the discharge of his official duties. These expenses include salaries of stenographers, clerks, secretaries, investigators and other employees' expense allowances, telephone, transportation, travel, postage, hotel and other expenses.

NOTE 11 - RESTRICTED NET ASSETS

The net assets of one of the Special Revenue Funds is reserved for \$18,968 which is the unexpended IV-D funds on hand.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006

NOTE 12 - ON-BEHALF PAYMENTS

Several employees of the St. Landry Parish District Attorney receive payments directly from the St. Landry Parish Government and the State of Louisiana for salaries. Salaries paid to these employees include \$252,060 from the St. Landry Parish Government and \$45,298 from the State. The St. Landry Parish Government also pays fringe benefits on behalf of certain employees of the St. Landry Parish District Attorney. Fringe benefits paid on behalf of these employees amount to \$21,091 for retirement and \$4,805 for payroll taxes, and \$378 for worker's compensation. The retirement plan that covers these employees is the Parochial Employees' Retirement System of Louisiana.

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

	BUDGET			VARIANCE
	ORIGINAL	FINAL	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES				
Commissions on fines and bond forfeitures	\$ 840,100	\$ 736,978	\$ 777,899	\$ 40,921
Intergovernmental				
Parish Government reimbursements	270,250	224,980	210,408	(14,572)
Criminal Court Fund	145,500	120,610	121,194	584
Reimbursement of Parish Government allocation	240,800	183,670	252,060	68,390
Share of Racino income	98,500	112,773	122,154	9,381
Sheriff's and City Court's reimbursements	165,069	149,277	167,760	18,483
Federal grants	195,000	169,040	202,168	33,128
State grants	259,400	199,410	200,952	1,542
Miscellaneous				
Drug seizure income	92,050	29,101	26,778	(2,323)
Interest earned	5,000	6,598	9,766	3,168
Donations			5,000	5,000
Rental income	-	19,747	19,447	(300)
Other	-	3,000	1,523	(1,477)
Total revenues	<u>2,311,669</u>	<u>1,955,184</u>	<u>2,117,109</u>	<u>161,925</u>
EXPENDITURES				
Judicial				
Personal and contracted services	1,361,350	1,403,479	1,410,842	(7,363)
Supplies and materials	160,300	124,607	101,321	23,286
Repairs and maintenance	27,000	56,706	50,066	6,640
Other services and charges	545,800	469,074	411,595	57,479
Payments to other governmental entities	155,400	224,975	198,795	26,180
Debt service	-	2,462	2,462	-
Capital outlay	50,000	35,214	22,281	12,933
Total expenditures	<u>2,299,850</u>	<u>2,316,517</u>	<u>2,197,362</u>	<u>119,155</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>11,819</u>	<u>(361,333)</u>	<u>(80,253)</u>	<u>281,080</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	(13,200)	(15,090)	(1,890)
Gain on sale of fixed asset	-	-	300	300
Total other financing sources (uses)	<u>-</u>	<u>(13,200)</u>	<u>(14,790)</u>	<u>(1,590)</u>
NET CHANGE IN FUND BALANCE				
	<u>\$ 11,819</u>	<u>\$ (374,533)</u>	<u>(95,043)</u>	<u>\$ 279,490</u>
FUND BALANCE, beginning of year			<u>474,137</u>	
FUND BALANCE, end of year			<u>\$ 379,094</u>	

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Intergovernmental				
Federal grants	\$450,000	\$503,846	\$506,613	\$2,767
Miscellaneous				
Interest earned	100	77	89	12
Other				
Application fees	-	775	775	-
<u>Total revenues</u>	<u>450,100</u>	<u>504,698</u>	<u>507,477</u>	<u>2,779</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services	377,400	415,669	411,350	4,319
Supplies and materials	21,000	28,223	26,501	1,722
Repairs and maintenance	7,700	1,106	2,809	(1,703)
Other services and charges	39,000	61,330	64,760	(3,430)
Debt service	-	1,776	1,776	-
Capital outlay	5,000	4,115	-	4,115
<u>Total expenditures</u>	<u>450,100</u>	<u>512,219</u>	<u>507,196</u>	<u>5,023</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ (7,521)</u>	281	<u>\$7,802</u>
<u>FUND BALANCE, beginning of year</u>			<u>18,687</u>	
<u>FUND BALANCE, end of year</u>			<u>\$ 18,968</u>	

OTHER SUPPLEMENTARY INFORMATION
MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET - GENERAL FUND
DECEMBER 31, 2006

	<u>2006</u>
<u>ASSETS</u>	
Cash	\$111,783
Investments	204,047
Due from other funds	57,239
Due from other governmental units	223,264
Accrued interest receivable	132
Auto security deposit	625
Utility deposits	<u>110</u>
<u>Total assets</u>	<u>\$597,200</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	\$110,846
Short-term loan payable	50,000
LACE payroll payable	49,481
LACE fuel payable	6,857
LACE medicare payable	613
Due to other funds	309
<u>Total liabilities</u>	<u>218,106</u>
 <u>FUND BALANCE</u>	
Unreserved, undesignated	379,094
<u>Total fund balance</u>	<u>379,094</u>
 <u>Total liabilities and fund balance</u>	<u>\$597,200</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

		2006	Variance
	Budget	Actual	Favorable (Unfavorable)
<u>REVENUES</u>			
Commissions on fines and bond forfeitures			
Fines	\$ 63,543	\$ 113,608	\$ 50,065
LACE fines	61,982	63,501	1,519
LOC fines	60,364	73,384	13,020
Court costs - regular	35,000	17,603	(17,397)
- LACE	30,992	35,880	4,888
- LOC	44,600	44,600	-
Suspension affidavit fees - regular	15,988	10,000	(5,988)
- LACE	16,100	16,100	-
- LOC	18,900	18,900	-
NSF fees	66,969	74,804	7,835
Probation fees	258,183	262,363	4,180
Surety bond fees	27,865	30,944	3,079
Department of Public Safety fees	36,492	16,212	(20,280)
Intergovernmental			
Parish Government reimbursements	224,980	210,408	(14,572)
Criminal Court Fund	120,610	121,194	584
Reimbursement of Parish Government allocation	183,670	252,060	68,390
Sheriff's and City Court's reimbursements	149,277	167,760	18,483
Federal grants	169,040	202,168	33,128
State grants	199,410	200,952	1,542
Share of Racino income	112,773	122,154	9,381
Miscellaneous			
Drug seizure income	29,101	26,778	(2,323)
Interest earned	6,598	9,766	3,168
Donations	-	5,000	5,000
Rental income	19,747	19,447	(300)
Other	3,000	1,523	(1,477)
<u>Total revenues</u>	<u>1,955,184</u>	<u>2,117,109</u>	<u>161,925</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services			
Salaries	797,897	813,991	(16,094)
Fringe benefits	410,314	413,639	(3,325)
Contracted services	195,268	183,212	12,056
Supplies and materials	124,607	101,321	23,286
Repairs and maintenance	56,706	50,066	6,640
Other services and charges			
Insurance	81,642	58,247	23,395
Bailiff expenses	6,000	10,000	(4,000)
Telephone	55,189	51,908	3,281
Computer expenses	-	10,636	(10,636)

Continued on next page.

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2006

	2006		Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>EXPENDITURES (Continued)</u>			
Dues and subscriptions	\$ 28,925	\$ 43,240	\$(14,315)
Auto expenses	68,404	42,496	25,908
Criminal filing	-	2,157	(2,157)
Witness expenses	-	260	(260)
Conventions and seminars	41,337	15,241	26,096
Travel expenses	-	11,336	(11,336)
Uniforms	361	78	283
Meals	8,534	8,855	(321)
Grand Jury meals	13,200	10,498	2,702
Professional expense	22,500	16,900	5,600
Rentals	27,977	32,775	(4,798)
Utilities	74,874	74,829	45
Other	40,131	22,139	17,992
Payments to other governmental entities			
Drug forfeitures	35,357	20,225	15,132
LACE payroll and fuel	189,618	178,570	11,048
Debt service	2,462	2,462	-
Capital outlay	35,214	22,281	12,933
<u>Total expenditures</u>	<u>2,316,517</u>	<u>2,197,362</u>	<u>119,155</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>(361,333)</u>	<u>(80,253)</u>	<u>281,080</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers out	(13,200)	(15,090)	(1,890)
Gain on sale of fixed asset	-	300	300
<u>Total other financing sources</u> <u>(uses)</u>	<u>(13,200)</u>	<u>(14,790)</u>	<u>(1,590)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>\$ (374,533)</u>	<u>(95,043)</u>	<u>\$279,490</u>
<u>FUND BALANCE, beginning of year</u>		<u>474,137</u>	
<u>FUND BALANCE, end of year</u>		<u>\$ 379,094</u>	

The accompanying notes are an integral part of the basic financial statements.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources legally restricted to expenditures for specified current operating purposes or the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived assets.

The IV-D Fund accounts for grants received from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Resources, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

The Mentor Fund accounts for a grant received from the State of Louisiana Office of Urban Affairs and Development to help defray expenses of a mentoring program in St. Landry Parish.

The Access to Success Fund accounts for grants from the United States Department of Health and Human Resources to help defray expenses of a licensed alcohol, tobacco, and other drugs (ATOD) prevention program. The Access to Success Fund provides mentoring to youth for the purpose of teaching life skills and encouraging positive life choices.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
SPECIAL REVENUE FUNDS
IV-D FUND
DECEMBER 31, 2006

	<u>2006</u>
<u>ASSETS</u>	
Cash	\$ 3,845
Due from other governmental units	<u>69,766</u>
<u>Total assets</u>	<u>\$73,611</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 3,277
Due to other funds	<u>51,366</u>
<u>Total liabilities</u>	<u>54,643</u>
 <u>FUND BALANCE</u>	
Reserved for grant	<u>18,968</u>
<u>Total fund balance</u>	<u>18,968</u>
 <u>Total liabilities and fund balance</u>	<u>\$73,611</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Intergovernmental			
Federal grants			
DHHR reimbursement	\$503,846	\$506,613	\$2,767
Miscellaneous			
Interest earned	77	89	12
Other			
Application fees	775	775	-
<u>Total revenues</u>	<u>504,698</u>	<u>507,477</u>	<u>2,779</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services			
Salaries	340,365	335,475	4,890
Fringe benefits	71,478	74,839	(3,361)
Contract services	3,826	1,036	2,790
Supplies and materials	28,223	26,501	1,722
Repairs and maintenance	1,106	2,809	(1,703)
Other services and charges			
Auto expenses	15,391	15,092	299
Travel expenditures - personnel	-	3,532	(3,532)
Professional fees	11,600	15,650	(4,050)
Management consultant	-	3,284	(3,284)
Rentals	2,207	2,735	(528)
Telephone	3,074	2,870	204
Building rent	10,147	11,947	(1,800)
Other	18,911	9,650	9,261
Debt service	1,776	1,776	-
Capital outlay	4,115	-	4,115
<u>Total expenditures</u>	<u>512,219</u>	<u>507,196</u>	<u>5,023</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>\$ (7,521)</u>	<u>281</u>	<u>\$7,802</u>
<u>FUND BALANCE</u> , beginning of year		<u>18,687</u>	
<u>FUND BALANCE</u> , end of year		<u>\$ 18,968</u>	

The accompanying notes are an integral part of the basic financial statements.

NON-MAJOR GOVERNMENTAL FUNDS

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
SPECIAL REVENUE FUNDS
MENTOR FUND
DECEMBER 31, 2006

	<u>2006</u>
<u>ASSETS</u>	
Cash	<u>\$1,249</u>
<u>Total assets</u>	<u>\$1,249</u>
 <u>LIABILITIES</u>	
Due to other funds	<u>\$1,135</u>
<u>Total liabilities</u>	<u>1,135</u>
 <u>FUND BALANCE</u>	
Unreserved, undesignated	<u>114</u>
<u>Total fund balance</u>	<u>114</u>
 <u>Total liabilities and fund balance</u>	<u>\$1,249</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS
MENTOR FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>2006</u>
<u>REVENUES</u>	
Federal grants	
Miscellaneous	
Interest earned	\$ 9
<u>Total revenues</u>	<u>9</u>
<u>EXPENDITURES</u>	
Judicial	
Other services and charges	108
<u>Total expenditures</u>	<u>108</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>	
<u>OVER (UNDER) EXPENDITURES</u>	<u>(99)</u>
<u>OTHER FINANCING SOURCES</u>	
Operating transfers in	<u>99</u>
<u>Total other financing</u>	
<u>sources</u>	<u>99</u>
<u>NET CHANGE IN FUND BALANCE</u>	-
<u>FUND BALANCE</u> , beginning of year	<u>114</u>
<u>FUND BALANCE</u> , end of year	<u>\$114</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
SPECIAL REVENUE FUNDS
ACCESS TO SUCCESS FUND
DECEMBER 31, 2006

	<u>2006</u>
<u>ASSETS</u>	
Cash	\$ 100
Due from other governmental units	<u>5,034</u>
<u>Total assets</u>	<u>\$5,134</u>
 <u>LIABILITIES</u>	
Cash overdraft	\$ 396
Due to other funds	<u>4,738</u>
<u>Total liabilities</u>	<u>5,134</u>
 <u>FUND BALANCE</u>	
<u>Total fund balance</u>	<u>-</u>
 <u>Total liabilities and fund balance</u>	<u>\$5,134</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
ACCESS TO SUCCESS FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

			Variance Favorable (Unfavorable)
<u>REVENUES</u>	<u>Budget</u>	<u>Actual</u>	
Intergovernmental			
Federal grants			
DHHR reimbursement	\$84,505	\$82,884	\$(1,621)
Miscellaneous			
Interest earned	23	27	4
<u>Total revenues</u>	<u>84,528</u>	<u>82,911</u>	<u>\$(1,617)</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted			
services			
Salaries	48,454	47,825	629
Fringe benefits	6,062	8,022	(1,960)
Contract services	12,861	12,456	405
Supplies and materials	9,147	7,393	1,754
Other services and charges			
Auto expenses	6,576	6,310	266
Telephone	781	738	43
Building rent	6,000	6,000	-
Dues and subscriptions	160	60	100
Utilities	1,272	1,275	(3)
Field trip expenses	4,130	2,719	1,411
Other	2,285	5,104	(2,819)
<u>Total expenditures</u>	<u>97,728</u>	<u>97,902</u>	<u>(174)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>			
<u>(UNDER) EXPENDITURES</u>	<u>(13,200)</u>	<u>(14,991)</u>	<u>(1,791)</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	13,200	14,991	1,791
<u>Total other financing</u>			
<u>sources</u>	<u>13,200</u>	<u>14,991</u>	<u>1,791</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>\$_____</u>	<u>-</u>	<u>\$_____</u>
<u>FUND BALANCE, beginning of year</u>		<u>-</u>	
<u>FUND BALANCE, end of year</u>		<u>\$_____</u>	

The accompanying notes are an integral part of the basic financial statements.

RELATED REPORTS

VIGE, TUJAGUE & NOEL
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET
P. O. BOX 1006
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.
FRANK G. TUJAGUE, C.P.A.
DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:
337-457-9324
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Earl Taylor
St. Landry Parish District Attorney
Opelousas, Louisiana

We have audited the financial statements of the St. Landry Parish District Attorney as of and for the year ended December 31, 2006, and have issued our report thereon dated June 15, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Landry Parish District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Landry Parish District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of St. Landry Parish District Attorney's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Parish District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management, federal awarding agencies and pass-through entities, and others within the entity. It is not intended to be and should not be used by anyone other than these specified parties.

Vige, Tujague & Noël

Vige, Tujague & Noël, CPA's
June 15, 2007

VIGE, TUJAGUE & NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Earl Taylor
St. Landry Parish District Attorney
Opelousas, Louisiana

Compliance

We have audited the compliance of the St. Landry District Attorney with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2006. The St. Landry Parish District Attorney=s major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney=s management. Our responsibility is to express an opinion on the St. Landry Parish District Attorney=s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish District Attorney=s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the St. Landry Parish District Attorney=s compliance with those requirements.

In our opinion, the St. Landry Parish District Attorney complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2006.

Internal Control Over Compliance

The management of the St. Landry Parish District Attorney is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the St. Landry Parish District Attorney's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the St. Landry Parish District Attorney's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information and use of the St. Landry Parish District Attorney, management, the appropriate Legislative Body, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Vige, Tujague & Noël
June 15, 2007

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2006

<u>SOURCE OF FEDERAL ASSISTANCE/ AGENCY NAME(S)</u>	<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>EXPENDITURES</u>
<u>INDIRECT ASSISTANCE</u>			
United States Department of Health and Human Resources: Louisiana Department of Social Services Office of Family Support Grant #: 0504 LA4004 and 0604 LA4004	Child Support Enforcement (Title IV-D)	93.563	\$506,613
Grant # G-0602 LATANF, 2006	Temporary Assistance for Needy Families	93.558	33,276
Louisiana Department of Health and Hospitals Office of Alcohol and Drug Abuse DHH Contract #'s: 043388 and 045641 CFMS Contract #'s: 628639 and 633693	Block Grant for Prevention and Treatment of Substance Abuse	93.959	82,884
United States Department of Justice: Louisiana Commission on Law Enforcement and Administration of Criminal Justice Project IDs: M04-4-002 and M05-4-002 Subgrant #'s: M04-4-002 and M05-4-002 Matching contribution - \$9,597	Domestic Violence Prosecution - Formula Grant	16.588	28,786
Project IDs: A04-8-004 and A05-8-004 Subgrant #'s: A04-8-004 and A05-8-004 Matching contribution - \$1,104	Juvenile Accountability Incentive Block Grant - Formula Grant	16.523	9,937
Project IDs: C04-4-008 and C05-4-008 Subgrant #'s: C04-4-008 and C05-3-008 Matching contribution - \$5,208	Crime Victim Assistance - Formula Grant	16.575	20,817
Project IDs: C03-8-018 and C06-8-017 Subgrant #'s: C03-8-018 and C06-8-017 Matching contribution - \$19,176	Crime Victim Assistance - Formula Grant	16.575	64,334

Continued on next page.

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2006

<u>SOURCE OF FEDERAL ASSISTANCE/ AGENCY NAME(S)</u>	<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>EXPENDITURES</u>
<u>INDIRECT ASSISTANCE</u>			
Project IDs: C04-8-015 Subgrant #s: C04-8-015 Matching contribution - \$4,194	Crime Victim Assistance - Formula Grant	16.575	\$19,974
Project IDs: B05-4-020 Subgrant #s: B05-4-020 Matching contribution - \$5,056	Byrne Formula Grant Program - Violent Crime Prosecution - Formula Grant	16.579	14,400
Project ID: B06-4-016 Subgrant # B06-4-016 Matching contribution - \$3,548	Court Delay Reduction	16.738	<u>10,644</u>
<u>Total</u>			<u>\$791,665</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2006

NOTE 1 - GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the St. Landry Parish District Attorney. The reporting entity is defined in Note 1 to the financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for the federal assistance. The basis of accounting is described in Note 1 to the financial statements.

NOTE 3 - RELATIONSHIP TO FINANCIAL STATEMENTS

Of the total amount of the federal financial assistance revenue, only the reimbursement amount is recorded in the financial statements as revenues. Also, only the expenditures which were later reimbursed are recorded in the financial statements as expenses. Federal financial assistance revenue is reported in the St. Landry Parish District Attorney's financial statements as follows:

	<u>Intergovernmental Revenues</u>
<u>General Fund</u>	
Federal grants -	
Domestic Violence Prosecution	\$ 28,786
Juvenile Accountability Incentive	
Block Grant	9,937
Crime Victim Assistance	105,125
Byrne Formula Grant	
Program - Violent Crime Prosecution	14,400
Court Delay Reduction	10,644
Temporary Assistance for Needy Families	<u>33,276</u>
<u>Total General Fund</u>	<u>\$202,168</u>
<u>Special Revenue Funds</u>	
Federal grants -	
Child Support Enforcement	
DHHR reimbursement	\$506,613
Access to Success	<u>82,884</u>
<u>Total Special Revenue Funds</u>	<u>\$589,497</u>

The accompanying notes are an integral part of the basic financial statements.

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2006

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the St. Landry Parish District Attorney.
2. No significant deficiencies relating to the audit of the financial statements were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the St. Landry Parish District Attorney were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award program for the St. Landry Parish District Attorney expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award program for the St. Landry Parish District Attorney.
7. The program tested as a major program was the Child Support Enforcement (Title IV-D) - CFDA #93.563.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The St. Landry Parish District Attorney was determined to be a low-risk auditee.
10. No separate management letter was issued.

B. FINDING - FINANCIAL STATEMENT AUDIT

None

C. FINDING AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEARS FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2006

II. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

III. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings.